<u>Purpose</u>: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

<u>Conclusion</u>: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY15	FY16
Incharge		
Manager		
Independent Reviewer		

In addition to the updated City Compliance Guide, we have made available this 2015 City Compliance Guide Supplement which details all changes made to the prior year City Compliance Guide. This Supplement may be used to update the prior year Compliance Guide in lieu of completing a new guide each year.

				apl oted/FY	FY15			FY16				
			Cate- gory	Non-con iance No	Sele-	Done	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
RECEIPTS/REVENUES:												
1.	(1	5) Property Tax:										
	c.	(15) Determine the City levied the minimum tax for the purpose of providing financial support to public libraries in accordance with Chapter 256.69 of the Code of Iowa.	2									
	d.	(15) Determine voter approved levies were properly authorized in accordance with Chapter 384.12 of the Code of Iowa.	2									

		Non-compl iance Noted/FY		FY15			FY16	
	Cate- gory	Non-co iance N	Sele- cted	WP Ref	Remarks	Sele- cted	WP Ref	Remarks
DISBURSEMENTS/EXPENDITURES:								
4. (15) For capital projects and other construction contracts (for bid/quote thresholds applicable prior to 1-1-15, refer to the 2014 Compliance Guide):								
a. Determine the City complied with public hearing and bidding requirements in accordance with Chapters 26.3 through 26.13 of the Code of Iowa, including								
1) (15) For public improvements (other than road, bridge and culvert projects) with an estimated total cost in excess of the competitive bid threshold in Chapter 26.3 of the Code of Iowa or as established in Chapter 314.1B of the Code of Iowa (\$135,000 effective 1-1-15).	2							
2) (15) For contracts for road, bridge or culvert construction work where the engineer's estimate exceeds the amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (Cities with a population of 50,000 or less, \$50,000 effective 1-1-15 and Cities with a population of more than 50,000, \$72,000 effective 1-1-15)	2							

			ompl Noted/FY	FY15					FY16			
	•	Cate- gory	Non-co iance l	Sele- cted	Done By	WP Ref	Remarks	Sele- cted		WP Ref	Remarks	
DISBURSEMENTS/EXPEN (continued):	DITURES											
b) (15) Determine the City quotes for public improsentation road, bridge and accordance with Chap of Iowa for projects with than required bid the than the threshold are the bid threshold Chapter 314.1B of the with a population of \$55,000 effective 1-1-population of 50,000 effective 1-1-15)	wement projects (other d culvert projects) in ter 26.14 of the Code h estimated costs less resholds but greater mount established by d committee per Code of Iowa. (Cities f less than 50,000, 15 and Cities with a	2										